

October 2001

JULIA D'SOUZA

S. C. Johnson Graduate School
Cornell University
Ithaca, NY 14853.

318 Winthrop Drive
Ithaca, NY 14850
Tel: (607) 266-0043

Tel: (607) 255-2349

October, 2001

Educational Background

Ph.D., Accounting & Information Systems, J. L. Kellogg Graduate School of Management, Northwestern University, June 1995.

M.B.A., Marquette University, 1990.

B.Ed., University of Bombay, 1977.

B.Sc. Honors (Chemistry & Physics), University of Bombay, 1972.

Academic/Professional Honors

“Best Paper Award” at the International Conference on Contemporary Accounting Issues, July 1998, for paper titled *“Electric Utility Stranded Costs: Valuation and Disclosure Issues”* (with John Jacob)

J. L. Kellogg Graduate Fellowship, 9/90 - 8/93.

Northwestern Graduate School Scholarship, 9/90 - 8/93.

T. R. Martin Award for highest GPA of graduating MBA class, Marquette University, May 1990.

Marquette University Scholarship, 1/88 - 5/90.

Government of Goa Liberation Scholarship for highest State-level performance at the Bachelor of Education Examination, April 1977.

Government of India National Merit Scholarship, 1968-1972.

Professional Experience

Associate Professor of Accounting, Johnson Graduate School of Management, Cornell University, 2001 – Present

Assistant Professor of Accounting, Johnson Graduate School of Management, Cornell University, 1995 - 2001

October 2001

Acting Assistant Professor of Accounting, Johnson Graduate School of Management,
Cornell University, 1994-1995.

Editor, Marketing Department, Commercial Bank of Kuwait, Kuwait, 4/1983 - 8/1987.
Teacher, Loyola High School, Goa, India, 6/1972 – 12/1981.

RESEARCH

Refereed Publications

1. "Rate-Regulated Enterprises and Mandated Accounting Changes: The Case of Electric Utilities and SFAS 106"

The Accounting Review (v.73, no. 3, July 1998, pp. 387-410).

2. "Measurement Errors and Information Content of Segment Reporting" (co- authored with Dan Givoly and Carla Hayn).

Review of Accounting Studies (v. 4, no.1, 1999, pp. 15-43).

3. "Why Firms Issue Targeted Stock" (co-authored with John Jacob)

Journal of Financial Economics (v.56, no.3, June 2000, pp. 459-483).

4. "The Stock Price Impact of Mandated Accounting Changes on Rate-Regulated Firms"

Review of Accounting Studies (v.5, no.3, 2000, pp. 235-257).

5. "Nuclear Decommissioning Costs: The Impact of Recoverability Risk on Valuation" (co-authored with John Jacob and Naomi Soderstrom)

Journal of Accounting and Economics (v.29, no.2, 2000, pp. 207-230).

6. "Meltdown – Or Not? – for Utilities" (co-authored with John Jacob, Naomi Soderstrom, and Carol Panchula).

Journal of Accountancy, March 2000, pp. 57-61.

7. "Trident Utility: Accounting for Nuclear Decommissioning Costs" (co-authored with John Jacob and Naomi Soderstrom).

Journal of Accounting Education, v.18, 2000, pp. 157-169.

8. "The Use of Accounting Flexibility to Reduce Labor Renegotiation Costs and Manage Earnings," (co-authored with John Jacob and K. Ramesh)

Journal of Accounting and Economics (v.30, no.2, 2001, pp. 187-208).

October 2001

9. “The Impact of Wholesale Deregulation on Shareholder Wealth in the Electric Utility Industry” (co-authored with David Besanko and Ramu Thiagarajan)

Journal of Law and Economics (v.44, No.1, April 2001, pp.65-88).

10. “Electric Utilities Stranded Costs: Valuation and Disclosure Issues”
(co-authored with John Jacob)

Forthcoming in the *Journal of Accounting Research (v.39, no.3, 2001).*

Papers Under Review and Other Working Papers

11. “Voluntary Disclosure in a Multi-Audience Setting: An Empirical Investigation”
(co-authored with Sanjeev Bhojraj and Walt Blacconiere)

- *Presented at accounting workshops at Cornell University, Emory University, Hong Kong University of Science and Technology, Indiana University, Nanyang Technological University, Syracuse University, the University of British Columbia, the University of California at Irvine, the University of Colorado at Boulder, the University of Nebraska, the University of Southern California, and Vanderbilt University.*

Status: Being revised for resubmission to the *Journal of Accounting Research* (3rd round)

12. “The Use of Accelerated Depreciation as a Response to the Stranded Cost Issue in the Electric Utility Industry”

Status: Being revised for resubmission to the *Journal of Accounting & Economics* (2nd round).

13. “Determinants of Electric Utility Deregulation Pace”
(co-authored with David Besanko)

Status: Working paper, to be shortly submitted for review.

14. “Organizational Changes in Response to Deregulation in the Electric Utility Industry”

Status: Working paper, to be shortly submitted for review.

15. “Cash Balance Pension Plans: Who Wins and Who Loses”
(co-authored with John Jacob and Barbara Lougee)

Status: Working paper, to be shortly submitted for review.

Work in Progress:

16. “Wealth Transfers from Bondholders to Shareholders: Targeted Stock Issuances and Spinoffs”
(in collaboration with John Jacob and Xiangdong Mao)

Status: Analysis completed. Manuscript writing in progress.

17. “Earnings Management through the Discretionary Use of SFAS 106 Assumptions: Quality of Earnings Implications”
(in collaboration with John Jacob and Barbara Lougee)

Status: Data collection almost completed. Analysis to start shortly.

18. “Stranded Cost Disclosures in Financial Statements: Candid or Disingenuous?”
(in collaboration with John Jacob)

Status: Data collection completed. Analysis in progress.

19. “Price Discrimination in the Electric Utility Industry”
(in collaboration with David Besanko)

Status: Data collection completed.

20. “Deregulation and Capital Structure Choice Changes”
(in collaboration with John Jacob)

Status: Data collection completed.

Invited Workshop Presentations

University of Colorado at Boulder, October 2001
Vanderbilt University, January 2001.
University of Nebraska, December 2000.
University of British Columbia, October 2000.
University of Southern California, September 2000.
University of California-Irvine, June 2000.
Emory University, March 2000.
Penn State University, March 2000.
Tulane University, February 2000
Southern Methodist University, January 2000.
University of Waterloo, November 1999.
CUNY- Baruch, November 1999.

Rutgers University, February 1999.
Georgia State University, December 1998.
Syracuse University, October 1998.
NYU, October 1998.
SUNY, Buffalo, October 1997.

Invited Conference Presentations

American Accounting Association Annual Meetings, Atlanta, August 2001.
American Accounting Association Annual Meetings, Philadelphia, August 2000.
Discussant at the Northeast Regional Meetings, Boston, April 2000.
Accounting and Finance Conference, UT-Austin, October 1999.
American Accounting Association Annual Meetings, San Diego, August 1999.
Hong Kong University of Science and Technology Accounting Conference, June 1999
American Accounting Association Annual Meetings, New Orleans, August 1998.
International Conference on Contemporary Accounting Issues, Taiwan, July 1998
Discussant at the Northeast Regional Meetings, New York, April 1996
American Accounting Association Annual Meeting, Florida, August 1995
Discussant at the Northeast Regional Meetings, Connecticut, April 1995
American Accounting Association Annual Meetings, San Francisco, August 1993

TEACHING

Graduate level courses:

- NCC 500, ***Financial Accounting***, the core MBA financial accounting course. The course is generally rated as among the best ten MBA courses taught at the Johnson School.
- NBA 553, ***Accounting and Finance for Manufacturing***. This course is targeted to graduate engineers, and covers cost accounting, managerial accounting and capital budgeting in addition to basic financial accounting. My ratings in the course have generally been at or above the mean for Johnson School elective courses.
- NBA 511, ***Financial Modeling***. This course models the effect on the income statement, balance sheet and statement of cash flows of financial transactions such as leveraged buyouts, leveraged recapitalizations, and mergers and acquisitions.

SERVICE ACTIVITIES

Mentoring

- Ph.D. Dissertation Committee Chair – Barbara Lougee, 1998.

Lougee is currently employed as Assistant Professor at UC – Irvine.

- Ph.D. Dissertation Committee Chair – David Farber, dissertation in progress.

Organizational/Committee Work

- Academic Director, LEAD, 2001-2002.
- MBA Course Approval Committee, 2001-2002
- Accounting Recruiting Search Committee, 2001-2002
- Accounting Research Workshop organizer, 2000-2001
- Accounting Recruiting Search Committee, Spring 2000
- Accounting Research Workshop organizer, 1999-2000.
- Accounting Recruiting Search Committee, Spring 1999.
- Core Coordination Committee, Fall 1997.

Other Professional Activities

- Reviewer for *The Accounting Review*, *Contemporary Accounting Research*, the *Review of Accounting Studies*, and various AAA national and regional meetings.